



VEHICLE LICENSE TAX EXEMPTION FOR ACTIVE MILITARY DUTY

Purpose

To provide guidelines when the Division will allow a special exemption of the vehicle license tax (VLT) and registration fees for vehicles owned by military personnel called to active duty in support of a worldwide contingency operation of the United States Armed Forces.

Policy

Laws 2000, Chapter 343, HB2256, may allow a member of the United States Armed Forces, including a member of a National Guard or Reserve Unit, who owns or leases a motor vehicle in this state to qualify for receipt of a special one-year exemption of VLT and registration fees. The motor vehicle(s) must be currently registered in this state on the date the member receives orders to report to active military duty outside of this state in support of a worldwide contingency operation of the United States Armed Forces.

The exemption may be granted to the qualified individual whose registration and VLT were paid during the time the member was on active military duty outside of this state. A refund will not be made to fees already paid. The exemption may be applied to the next registration year for that motor vehicle. Since the exemption is for a one-year period, it may not be used for a biennial registration.

The exemption applies to no more than two vehicles that were currently registered in this state in the name of the military member on the date the member was called to active duty outside this state. A full exemption will be given regardless of the number of vehicle owners.

A surviving spouse or personal representative may request the exemption on behalf of a member who died or who is listed as missing in action while serving on active military duty outside of this state in support of a worldwide contingency operation of the United States Armed Forces.

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The owner (military member surviving spouse, or personal representative) will complete the Special Active Duty Status Military Exemption form (See attached sample). The owner's signature must be notarized or witnessed by an MVD agent. The commanding officer or judge advocate will be required to sign the affidavit affirming the military information is correct.

A status code 62 (tax exemption allowed) will be placed on the vehicle record on the database.

Date: July 5, 2000

Charlene A. Kagan
STACEY K. STANTON
Division Director

Attachment

Authority: ARS 28-5811, Soldiers & Sailors Relief Act of 1940

Reference: New Policy

Distribution Units:

MVD Orgs

MVD Third Parties

MVD T&R Manual Subscribers

MVD Special Projects



**OPERATIONS ENDURING FREEDOM AND NOBLE EAGLE
ACTIVE MILITARY DUTY FEE EXEMPTIONS
(IN ADDITION TO POLICY MEMO 00-029)**

Purpose

To provide guidelines for the allowance of a special fee exemption for vehicles owned or leased by Arizona National Guard or Reserve personnel called to active duty in support of Operations Enduring Freedom and Noble Eagle.

Policy

Effective immediately, in accordance with the Governor's Executive Order 2003-10, a member of the Arizona National Guard or Reserve that is called to active military duty on or after September 22, 2002, in support of Operations Enduring Freedom and Noble Eagle is allowed a one-year exemption of Vehicle License Tax (VLT) and registration fees under the following conditions:

- The motor vehicle(s) must be currently registered in this state on the date the member receives orders to report to active military duty in support of the above military operations.
- The exemption may be granted to the qualified member whose registration and VLT were paid during the time the member was on active military duty in support of the above military operations. A refund will not be made to fees already paid. The exemption may be applied to the next registration year for that motor vehicle.
- Since the exemption is for a one-year period, it may not be used for a biennial registration.
- The exemption applies to no more than two vehicles that were currently registered in this state in the name of the military member called to active duty in support of the above military operations. A full exemption will be given regardless of the number of vehicle owners.
- A spouse or personal representative may request the exemption on behalf of a member serving on active military duty or listed as missing/killed in action in support of the above military operations.

To receive the exemption, the owner (military member), spouse, or personal representative must submit a completed Special Military Exemption form (96-0358 R03/03) to the Motor Vehicle Division (MVD) or Authorized Third Party Provider (Sample Attached).

OPERATIONS ENDURING FREEDOM AND NOBLE EAGLE ACTIVE MILITARY DUTY FEE
EXEMPTIONS (IN ADDITION TO POLICY MEMO 02-026)

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- The owner's signature must be notarized or witnessed by a Customer Service Representative agent.
- The commanding officer or judge advocate will be required to sign the affidavit affirming the military information is correct.
- A status code 62 (tax exemption allowed) will be placed on the vehicle record on the database.
- The form may be processed at any MVD field office or Authorized Third Party Provider. It may also be mailed or faxed to:

Renew By Mail Unit
Motor Vehicle Division
4005 N 51st Ave
Phoenix AZ 85031-2688
Fax (602) 712-2558

This does not apply to any vehicle emissions requirements currently in effect, for a vehicle registered in Arizona. Any questions regarding vehicle emissions requirements, contact the Arizona Department Environmental Quality at (602) 207-7000.

Date

21 March 2003


STACEY K. STANTON
Division Director

Attachment: Special Military Exemption form (96-0358 R03/03)

Authority: Executive Order 2003-10, A.R.S. § 28-5811

Reference: New Policy

Distribution Units:

MVD Orgs

MVD Third Parties

MVD T&R Manual Subscribers

TSG/ITG Custom Systems Solutions

OPERATIONS ENDURING FREEDOM AND NOBLE EAGLE ACTIVE MILITARY DUTY FEE
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96-0358 R03/03 www.dot.state.az.us

Motor Vehicle Division

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Motor Vehicle Division
4005 N 51st Ave
Phoenix AZ 85031-2688
Fax 602-712-2558

SPECIAL MILITARY EXEMPTION

Executive Order 2003-10

This form is used to apply for an exemption from the payment of vehicle license tax and registration and penalty fees for members of the Arizona National Guard regular or reserve component called to duty in support of Operations Enduring Freedom or Noble Eagle. It may be mailed or faxed to the unit above.

Vehicle Identification Number	Year	Make	Month/Year Registration Expires
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I request the one of the following:

- ☐ The vehicle described above is **not currently registered**. The registration expired while I was on active military duty. The vehicle has not been operated on the highway since the registration expired. I wish to register this vehicle without payment of any penalty or registration fees and without payment of vehicle license tax, or
- ☐ The vehicle described above is **currently registered**. I wish to renew the registration of the vehicle for the next registration period without payment of any registration fees and without payment of vehicle license tax.

I understand that I may not apply for this exemption for more than two vehicles. Each vehicle requires a separate exemption form. A spouse or personal representative may request an exemption on behalf of an owner/lessee serving on active duty, or an owner/lessee who died while serving on active duty or remains listed as missing in action.

All four of the following statements must be true in order to be considered for this exemption:

1. I am/was a member of the Arizona National Guard regular or reserve component.
2. I served in Operations Enduring Freedom or Noble Eagle.
3. I am the owner/lessee of the vehicle described above.
4. The vehicle was currently registered in Arizona on the date I was called to serve in Operations Enduring Freedom or Noble Eagle.

Service Information

Name (first, middle, last, suffix)		Military Rank
Military Service Number	Branch of Service	Unit Designation
Date of Service	Discharge Date (if applicable)	Release Date From Active Duty*

*If surviving spouse or personal representative, enter date of death of vehicle owner/lessee or date listed as missing in action.

I certify that all of the statements made above are true, complete and correct.

Owner Signature

Acknowledged before me this date.

Notary or MVD Agent Signature

Date	County	State	Commission Expires
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I certify that the Service Information above is true, complete and correct.

Signature of Commanding Officer or Staff Judge Advocate	Date
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FEE EXEMPTIONS

Status Code	Type of Exemption Law Citation	Exempt From					Exemption by owner/REG	Allowed Vehicles	Certification Requirements
		VLT	REG	CRF	WGT	MCF			No commercial use unless notated.
62A	ALTERNATE FUEL PLATE ARS § 28-5805	No but pays reduced VLT	No	No	No	NO ^{4&5} but with SC34 is exempt and with SC 31, 32,33 has 30% Reduction	Full per registration	Unlimited	"NEW" vehicles require a Certificate from manufacturer. "USED" vehicles require form 48-1303, <i>Alternate Fuel Certificate</i> . <i>Can be used commercially.</i>
62	CHURCH Article 9, Section 2 Arizona Constitution ARS § 28-5432.C.1	YES	No	YES ¹	YES ¹	YES	Full per registration	Unlimited	IRS or organization headquarters letter certifying organization qualifies under US §49-501(c).
62A	FARM PLATE ARS § 28-5433.B WGT reduction ARS § 28-5473.D MCF exempt	NO ⁶ , but Use Fee Exempt	No	No	NO but pays 50% reduced WGT	NO ³ but with SC33 & form 96-0141 has 30 % reduction	Full per registration	Unlimited	Owners of qualified vehicles must apply using form 96-0141 <i>Motor Carrier Fee Certificate</i> . <i>Can be used commercially.</i>
76	LEASED SCHOOL BUS ARS § 28-5432.C WGT exempt ARS § 28-5804 VLT reduction ARS § 28-5853 MCF exempt	No, but pays reduced VLT (see p 18b)	No	YES	YES	YES ⁴ WITH SC34	Full per registration	Unlimited	Annual copy of lease contract or letter from the school district. <i>Can be used commercially.</i>
62	MILITARY Soldiers & Sailors Civil Relief Act of 1940, AG Opinion 66-12	YES	NO	No	No	No	1/2 or partial w/additional owners ²	Unlimited	Military Exemption
62	ACTIVE MILITARY DUTY ARS § 28-5811	YES Limited to one year	YES, but pays .25 AQCF & 1.50 AQF	No	No	No	Full per registration	Limit 2 vehicles	Form 96-0240 <i>Special Military Exemption</i> .
62	NON-PROFIT Article 9, Section 2 Arizona Constitution	YES	No	No	No	No	Full per registration	Unlimited	IRS or organization headquarters letter certifying organization qualifies under US §49-501(c).
62	NON-PROFIT SCHOOL Article 9, Section 2 Arizona Constitution	YES	No	YES ³ with form 48-0401	YES ³ with form 48-0401	YES ⁴ WITH SC34	Full per registration	Unlimited	Form 48-0401 Weight Fee Exemption Affidavit.
62	NON-GOVERNMENT EMERGENCY SERVICE VEHICLE ARS § 28-2511, ARS § 28-5806	No, but pays reduced VLT (see p 18)	YES, but pays .25 AQCF	No	No	No	Full per registration	Unlimited	Form 96-0129 <i>Emergency Vehicle Certification</i> if initial reg. None to renew. <i>Can be used commercially.</i>
62	PUBLIC HEALTH SVC Soldiers Civil Relief Act of 1940	YES	No	No	No	No	1/2 or partial w/additional owners ²	Unlimited	Military Exemption
62	SOCIAL SECURITY (SSI) ARS § 28-5803.A	YES	No	No	No	No	1/2 or partial w/additional owners ²	1	Social Security (SSI)
57	TRIBAL MEMBER Article 20, Paragraph 5 Arizona Constitution	YES	No	No	No	No	1/2 or partial w/additional owners ²	Unlimited	Form 48-7701 <i>Vehicle License Tax Tribal Exemption</i> if initial reg or reg with SC62. None with SC57.
84	VA GRANT ARS § 28-5802.A.1	YES	YES, but pays .25 AQCF	No	No	No	Full per registration	1	VA letter if initial reg or reg with SC62. None with SC84.
61	100% DISABLED VETERANS ARS § 28-5202.A.2	YES	YES, but pays .25 AQCF	No	No	No	Full per registration	1	VA letter if initial reg. Form 48-0303 <i>100% Disabled Exemption Renewal Affirmation</i> if SC62. None with SC61.
62	WIDOWS AND TDP Article 9, Section 2.1 & 2.2 Arizona Constitution	YES	No	No	No	No	1/2 or partial w/additional owners ²	Up to \$3000 AV.	Assessor Exemption
62	ACTIVE DUTY: OPERATIONS ENDURING FREEDOM AND NOBLE EAGLE Executive Order 2003-10	YES Limited to one year	YES, but pays .25 AQCF & 1.50 AQF	No	No	No	Full per registration	Limit 2 vehicles	Form 96-0358 <i>Special Military Exemption</i> . (Executive Order 2003-10) Exemption form available online only though ADOT Intranet or Internet at www.dot.state.az.us

Status code 62 & 76--registration renewal prints with full fees. Status code is not automatically retained upon renewal.

Status code 05, 57, 61, 84--registration renewal prints with exempt fees. Status code is automatically retained upon renewal.

Status codes 31, 32, 33, 40,41, 34--registration renewal prints with reduced MCF (SC31, 32, 33, 40 &41) or exempt MCF (SC34). Status code is automatically retained upon renewal.